## ABSTRACT OF THE DISCLOSURE

A DRAM cell having a MOS capacitor and a method for manufacturing the same are disclosed. The DRAM cell includes: an active region of a semiconductor substrate; a MOS capacitor consisting of a plate node electrode which is a part of the active region, a storage node electrode having a T-shaped structure through a trench of the active region and an insulator thin film formed between the plate node electrode and the storage node electrode; a cell transistor having a gate insulating film and a gate electrode which are formed on the top surface of the active region and a source/drain formed within the active region; an interlayer insulating film deposited on a structure with the MOS capacitor and the cell transistor; a contact electrode connected with the source/drain of the cell transistor or with the storage node electrode of the MOS capacitor through a contact hole of the interlayer insulating film; a wire connected with the drain and the storage node electrode through the contact electrode; and a bit line connected with the source through the contact electrode.

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